

State of Arkansas
89th General Assembly
Fiscal Session, 2014

A Bill

SENATE BILL 43

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
AND OPERATING EXPENSES FOR THE ASSESSMENT
COORDINATION DEPARTMENT FOR THE FISCAL YEAR ENDING
JUNE 30, 2015; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE ASSESSMENT COORDINATION
DEPARTMENT APPROPRIATION FOR THE 2014-
2015 FISCAL YEAR.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby established for the Assessment Coordination Department for the 2014-2015 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2014-2015
(1)	U085U	ACD DIRECTOR	1	\$105,808
(2)	G047C	ATTORNEY SPECIALIST	1	GRADE C126
(3)	G061C	ACD DEPUTY DIRECTOR	1	GRADE C125
(4)	X046C	ACD DIVISION ADMINISTRATOR	3	GRADE C121
(5)	A050C	AGENCY FISCAL MANAGER	1	GRADE C121
(6)	X049C	PROPERTY ASSESSMENT COORD MANAGER	5	GRADE C120
(7)	X079C	PROPERTY ASSESSMENT AUDITOR SUPVR	12	GRADE C118



(8)	D068C	INFORMATION SYSTEMS ANALYST	1	GRADE C117
(9)	X117C	PROPERTY ASSESSMENT AUDITOR	7	GRADE C116
(10)	A091C	FISCAL SUPPORT ANALYST	1	GRADE C115
(11)	C056C	ADMINISTRATIVE SPECIALIST III	<u>3</u>	GRADE C112
		MAX. NO. OF EMPLOYEES	36	

SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized, for the Assessment Coordination Department - State Operations for the 2014-2015 fiscal year, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: three (3) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and Compensation Act, or its successor, or this act for the appropriate classification.

SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Assessment Coordination Department - State Operations for the fiscal year ending June 30, 2015, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2014-2015</u>
(01) REGULAR SALARIES	\$1,529,616
(02) EXTRA HELP	2,500
(03) PERSONAL SERVICES MATCHING	539,416
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	622,240
(B) CONF. & TRAVEL	49,869
(C) PROF. FEES	10,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	0
(05) ASSESSOR'S SCHOOL	200,000
(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$3,103,641</u></u>

SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for operating expenses of the Assessment Coordination Department for the fiscal year ending June 30, 2015, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2014-2015</u>
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$33,000
(B) CONF. & TRAVEL	5,000
(C) PROF. FEES	17,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the County Assessors' Continuing Education Trust Fund, for maintaining and operating a continuing education program for County Assessors by the Assessment Coordination Department for the fiscal year ending June 30, 2015, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2014-2015</u>
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$51,600
(B) CONF. & TRAVEL	0
(C) PROF. FEES	8,400
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$60,000</u></u>

SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the Arkansas Real Property Reappraisal Fund, for paying counties and

professional reappraisal companies for the cost of reappraisal of real property by the Assessment Coordination Department for the fiscal year ending June 30, 2015, the following:

ITEM NO.	FISCAL YEAR 2014-2015
(01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND TRANSFER. To provide funding for the appropriations authorized herein, the Director of the Assessment Coordination Department of the State of Arkansas shall certify monthly to the Chief Fiscal Officer of the State, the amount of funding needed each month to pay counties and professional reappraisal companies for the reappraisal of real property as required by law. Upon receipt of such certification the Chief Fiscal Officer of the State shall transfer on his books and those of the State Treasurer 76% of the amounts certified from the Department of Education Public School Fund Account, 16% of the amount certified from the County Aid Fund, and 8% of the amount certified from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund. In no event shall the total amount of funds transferred as authorized herein exceed fourteen million two hundred fifty thousand dollars (\$14,250,000) in a single fiscal year.

The provisions of this section shall be in effect only from July 1, ~~2012~~ 2014 through June 30, ~~2013~~ 2015.

SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. PARCELS. The Assessment Coordination Department shall reimburse counties and professional reappraisal companies monthly up to the maximum cost per parcel, multiplied by the total number of parcels in the county, divided by the number of months in a county's reappraisal cycle. The term parcel as used herein shall be defined by department rule, and department reimbursements based upon only the total number of parcels determined to qualify under department rule.

The provisions of this section shall be in effect from July 1, ~~2012~~ 2014

through June 30, ~~2013~~ 2015.

SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of real property is simply a review of existing data, or a more extensive reappraisal where every improvement is measured, funding to any county, provided through the Assessment Coordination Department, will be for the actual appraisal cost, up to a maximum of seven dollars per parcel, per year. Counties must use other taxing unit sources of revenue to provide for the cost of real property reappraisals if the cost to complete the reappraisal exceeds seven dollars per parcel.

SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND TRANSFERS. After receiving approval from the Chief Fiscal Officer of the State, the Director of the Assessment Coordination Department is authorized to transfer funds during the ~~2012-2013~~ 2014-2015 fiscal year from the Miscellaneous Agencies Fund Account designated for support of the Assessment Coordination Department to the Real Property Reappraisal Fund. The total of all transfers shall not exceed \$1,500,000.

The provisions of this section shall be in effect only from July 1, ~~2012~~ 2014 through June 30, ~~2013~~ 2015.

SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER PROVISION. After receiving approval from the Chief Fiscal Officer of the State, the Director of the Assessment Coordination Department is authorized to transfer appropriation from the Operating Expenses line item in the State Operations Program to the Assessor's School special line item to assure sufficient resources are available to provide required training for assessment personnel.

The provisions of this section shall be in effect only from July 1, ~~2013~~ 2014 through June 30, ~~2014~~ 2015.

SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds

authorized by this act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the restrictions of the State Procurement Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

SECTION 13. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.

SECTION 14. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2014 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2014 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2014.